

**SANPETE COMMUNITY TRAINING CENTER, INC.**

**FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED JUNE 30, 2009 AND 2008**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

**SANPETE COMMUNITY TRAINING CENTER, INC.**

**CONTENTS**

	<b>Page</b>
<b>INDEPENDENT AUDITOR'S REPORT</b>	<b>1</b>
<b>FINANCIAL STATEMENTS</b>	
Statements of Financial Position	2
Statements of Activities	3
Statement of Functional Expenses	4
Statement of Functional Expenses	5
Statements of Cash Flows	6
Notes to Financial Statements	7
<b>REPORTS</b>	
Independent Auditor's Report on Internal Control over Financial Reporting and on compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	10-11
Independent Auditor's Report on State Legal Compliance	12
<b>SUPPORTING SCHEDULE</b>	
Schedule of Family Support and Supported Employment Programs – Schedule I	13
Schedule of Family Support and Supported Employment Programs – Schedule II	14

David T.

Thomson P.C.

Certified Public Accountant

## INDEPENDENT AUDITOR'S REPORT

Board of Directors of  
Sanpete Community Training Center, Inc.

I have audited the accompanying statements of financial position of Sanpete Community Training Center, Inc. (a nonprofit organization) as of June 30, 2009 and 2008, and the related statements of activities, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of Sanpete Community Training Center, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Sanpete Community Training Center, Inc. as of June 30, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated November 4, 2009, on my consideration of Sanpete Community Training Center, Inc.'s internal controls over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

My audit was conducted for the purpose of forming an opinion on the basic financial statements of Sanpete Community Training Center, Inc. taken as a whole. The accompanying schedules of family support and supported employment programs are presented for purposes of additional analysis, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

David T. Thomson, P.C.

Salt Lake City, Utah  
November 4, 2009

**SANPETE COMMUNITY TRAINING CENTER, INC.**

**STATEMENTS OF FINANCIAL POSITION**

**June 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>ASSETS:</b>		
Cash and cash equivalents	\$ 236,612	\$ 236,055
Cash - clients	1,993	1,624
Cash - employees	-	2,482
Contracts receivable	67,685	67,383
Fixed assets		
Land and improvements	10,684	10,684
Building and improvements	214,929	214,929
Vehicles	254,609	186,255
Office furniture and equipment	28,963	28,963
Accumulated depreciation	<u>(261,993)</u>	<u>(217,217)</u>
<b>TOTAL ASSETS</b>	<u>\$ 553,482</u>	<u>\$ 531,158</u>
<b>LIABILITIES:</b>		
Accounts payable	\$ 11,198	\$ 10,583
Payable - clients	1,993	1,624
Payable - employees	-	2,482
Retirement premium payable	1,836	2,279
Accrued wages payable	20,588	24,316
Vacation payable	8,793	8,581
Other accrued liabilities	<u>6,570</u>	<u>6,532</u>
<b>Total Liabilities</b>	<u>50,978</u>	<u>56,397</u>
<b>NET ASSETS:</b>		
Unrestricted:		
Designated - vehicle purchases		
or other future purposes	-	14,108
Undesignated	<u>502,504</u>	<u>460,653</u>
<b>Total Net Assets</b>	<u>502,504</u>	<u>474,761</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 553,482</u>	<u>\$ 531,158</u>

The accompanying notes are an integral part of these financial statements.

**SANPETE COMMUNITY TRAINING CENTER, INC.**

**STATEMENTS OF ACTIVITIES**

Years Ended June 30, 2009 AND 2008

	2009			2008		
	Net Assets		Total	Net Assets		Total
	Undesignated	Designated		Undesignated	Designated	
<b>REVENUES</b>						
Revenue and support						
State DSPD contract	\$ 609,404	\$ -	\$ 609,404	\$ 564,204	\$ -	\$ 564,204
County mental health	47,905	-	47,905	33,502	-	33,502
School districts	71,369	-	71,369	61,499	-	61,499
Rehabilitation services	5,553	-	5,553	34,318	-	34,318
Private pay clients	2,539	-	2,539	7,743	-	7,743
Rural development grant - vehicles & chairlift	26,175	-	26,175	-	-	-
Other income and interest	1,600	-	1,600	5,953	-	5,953
Total revenue and support	764,545	-	764,545	707,219	-	707,219
Application of designated funds to be used to purchase vehicles or for other future designated purposes	14,108	(14,108)	-	(140)	140	-
Total net assets released or applied for designated purposes	14,108	(14,108)	-	(140)	140	-
Total revenues	778,653	(14,108)	764,545	707,079	140	707,219
<b>EXPENSES</b>						
Program services						
Family support	285,049	-	285,049	268,176	-	268,176
Supported employment	199,990	-	199,990	177,945	-	177,945
Supported living	127,680	-	127,680	123,163	-	123,163
Supporting services	124,083	-	124,083	104,496	-	104,496
Administrative and general	736,802	-	736,802	673,780	-	673,780
Total expenses	41,851	(14,108)	27,743	33,299	140	33,439
<b>CHANGES IN NET ASSETS</b>	460,653	14,108	474,761	427,354	13,968	441,322
<b>NET ASSETS AT BEGINNING OF YEAR</b>	\$ 502,504	\$ -	\$ 502,504	\$ 460,653	\$ 14,108	\$ 474,761
<b>NET ASSETS AT END OF YEAR</b>						

The accompanying notes are an integral part of these financial statements.

SANPETE COMMUNITY TRAINING CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2009

	Program Services			Supporting Services	
	Family Support	Supported Employment	Supported Living	Administration and General	Total Expenses
Salaries	\$ 179,793	\$ 127,954	\$ 90,221	\$ 55,298	\$ 453,266
Employment benefits	12,796	9,318	7,457	4,104	33,675
Payroll taxes	13,976	9,848	6,751	4,259	34,834
Retirement expense	5,488	5,029	3,473	1,938	15,928
Professional fees	-	-	-	17,465	17,465
Insurance	-	-	-	18,872	18,872
Occupancy expense	14,117	8,526	3,936	3,693	30,272
Equipment maintenance	12,336	9,261	5,293	3,736	30,626
Telephone	3,919	2,925	1,434	1,150	9,428
Supplies	8,077	2,108	2,142	1,988	14,315
Office expenses	-	-	-	2,946	2,946
Conference and training	764	317	102	-	1,183
Travel and transportation	33,783	24,704	6,871	8,084	73,442
Miscellaneous	-	-	-	550	550
Total expenses	\$ 285,049	\$ 199,990	\$ 127,680	\$ 124,083	\$ 736,802

The accompanying notes are an integral part of these financial statements.

SANPETE COMMUNITY TRAINING CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2008

	Program Services			Supporting Services	
	Family Support	Supported Employment	Supported Living	Administration and General	Total Expenses
Salaries	\$ 170,597	\$ 107,265	\$ 83,035	\$ 43,379	\$ 404,276
Employment benefits	18,749	14,989	12,443	6,417	52,598
Payroll taxes	11,648	8,052	5,309	3,475	28,484
Retirement expense	6,858	5,715	4,095	2,316	18,984
Professional fees	-	-	-	14,252	14,252
Insurance	-	-	-	13,519	13,519
Occupancy expense	6,134	4,904	2,137	1,831	15,006
Equipment maintenance	11,175	7,509	4,519	3,224	26,427
Telephone	3,601	2,619	844	981	8,045
Supplies	5,716	1,781	2,159	2,536	12,192
Office expenses	-	-	-	3,814	3,814
Conference and training	1,256	654	315	-	2,225
Travel and transportation	32,442	24,457	8,307	8,059	73,265
Miscellaneous	-	-	-	693	693
Total expenses	\$ 268,176	\$ 177,945	\$ 123,163	\$ 104,496	\$ 673,780

The accompanying notes are an integral part of these financial statements.

**SANPETE COMMUNITY TRAINING CENTER, INC.**

**STATEMENTS OF CASH FLOWS**

**Years Ended June 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in net assets	\$ 27,743	\$ 33,439
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:		
Depreciation	44,776	33,288
(Increase) decrease in operating assets:		
Contracts receivable	(302)	225
Increase (decrease) in operating liabilities:		
Accounts payable	615	3,964
Retirement payable	(443)	586
Accrued wages payable	(3,728)	7,737
Vacation payable	212	1,658
Other payables or accrued liabilities	<u>(2,075)</u>	<u>(8,206)</u>
Net cash provided by operating activities	<u>66,798</u>	<u>72,691</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from the sale of fixed assets	-	-
Purchase of vehicles or equipment	<u>(68,354)</u>	<u>(2,921)</u>
Net cash (used) by investing activities	<u>(68,354)</u>	<u>(2,921)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments on rural development loan	<u>-</u>	<u>(8,594)</u>
Net cash (used) by financing activities	<u>-</u>	<u>(8,594)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	(1,556)	61,176
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>240,161</u>	<u>178,985</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 238,605</u>	<u>\$ 240,161</u>
<b>DISPLAYED ON THE STATEMENT OF FINANCIAL POSITION</b>		
Cash and cash equivalents	\$ 236,612	\$ 236,055
Cash - clients	1,993	1,624
Cash - employees	<u>-</u>	<u>2,482</u>
Total cash and cash equivalents	<u>\$ 238,605</u>	<u>\$ 240,161</u>
<b>SUPPLEMENTAL INFORMATION</b>		
Interest paid	\$ -	\$ 205
Taxes paid	<u>\$ -</u>	<u>\$ -</u>

The Center had no non-cash investing and financing activities for the year ended June 30, 2009 and 2008

The accompanying notes are an integral part of these financial statements.



## SANPETE COMMUNITY TRAINING CENTER, INC.

### NOTES TO FINANCIAL STATEMENTS

#### NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

1. Nature of Activities - Sanpete Community Training Center, Inc. (SCTC) was incorporated under the laws of the State of Utah as a nonprofit organization in 1986. SCTC provides supported employment; job based training services; supported living and family support services for people who have mental or physical disabilities. SCTC is supported primarily through a contract with the Utah Division of Services for People with Disabilities. That contract provided 79% and 80% of SCTC's support for the years ended June 30, 2009 and 2008 respectively.
2. Income Taxes - SCTC is an organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is classified as a public charity.
3. Financial Statement Presentation - SCTC reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.
4. Contributions - Contributions, if applicable, are recognized when the donor makes a promise to give to SCTC that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.
5. Contract Receivables - Contract receivables for program fees and services are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance base on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the applicable receivable. SCTC had no allowance for doubtful accounts at June 30, 2009 and 2008.
6. Property and Equipment - Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, SCTC reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. SCTC reclassifies temporarily restricted net assets to unrestricted net assets at that time. SCTC had \$-0- of donated property or equipment in 2008 and 2007. Purchased property and equipment are recorded at cost. Property and equipment are depreciated using the straight-line method over their estimated useful lives from 5 to 32 years. SCTC has no capitalization policy at this time.
7. Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
8. Cash equivalents - For purposes of the statement of cash flows, SCTC considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**SANPETE COMMUNITY TRAINING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES -  
CONTINUED**

9. Fair Values of Financial Instruments - The carrying amounts reported in the statement of financial position for cash, short-term investments, and promises to give in less than one year approximate fair values because of the short maturities of those instruments.

10. Allocation of costs - Direct expenses are charged to their respective programs or services. Indirect expenses are allocated to each program based on their use or proportion of related direct expenses. Depreciation has been directly allocated to occupancy and travel expenses in the statements of functional expenses. The depreciation expense was \$44,776 and \$33,288 at 2009 and 2008 respectively.

**NOTE B - DESIGNATED UNRESTRICTED NET ASSETS**

At June 30, 2008, funds had been designated by management and the Board of Directors for future vehicle replacement needs or other future purposes. Those funds were used and the designation of funds was terminated in fiscal year end June 30, 2009.

**NOTE C - RESTRICTED CASH**

SCTC has temporary funds in separate checking accounts at June 30, 2009 and 2008 that it is holding for clients (\$1,993 and \$1,624 respectively) and employees (\$-0- and \$2,482 respectively). A corresponding liability for these amounts is also recorded in the financial statements.

**NOTE D - PENSION PLAN**

SCTC participates in a SEP plan established through Edward Jones and MONY Life Insurance Company (MONY was terminated in January 2009). Contributions are based upon participating employee's annual salaries at a rate of seven percent. This plan covers all full-time employees and is paid entirely by SCTC. Payments to these plans totaled \$20,650 and \$15,855 during the fiscal years ending June 30, 2009 and 2008 respectively.

SCTC is legally obligated to contribute to the retirement systems as long as it has employees meeting service requirements. The full-time employee becomes eligible to participate in the plan after the completion of six months of service.

**NOTE E - CONCENTRATIONS OF CREDIT RISK**

The Organization maintains cash at various financial institution using checking and money market accounts. Cash at the institutions are secured by the Federal Deposit Insurance Corporation up to \$250,000 in 2009 and \$100,000 in 2008. There was an uninsured balance of \$-0- and \$14,356 at June 30, 2009 and 2008 respectively.

Almost all of SCTC's service activity is with individuals located within Sanpete County of the State of Utah. SCTC has granted credit to individuals under State, local government, or school district contracts for program services. As of June 30, 2009 and 2008, the receivable from contracts for such services was \$67,685 and \$67,383 respectively.

**SANPETE COMMUNITY TRAINING CENTER, INC.**

**NOTES TO FINANCIAL STATEMENTS**

**NOTE E - CONCENTRATIONS OF CREDIT RISK - CONTINUED**

A substantial portion of SCTC's organizations support is provided through contracts obtained with the Utah Department of Human Services. Loss of this support would have a materially adverse effect on the organization's ability to continue operations.

**NOTE F - CONTINGENCY**

SCTC has a policy concerning sick leave which allows a full-time employee to carry over unused sick days. Eligible employees accrue this benefit based on time of service until they reach the maximum days set at 24 days per employee. SCTC does not allow payments of unused sick leave while employed, or at an employee's separation from the organization. The actual amount for the liability is not determinable at this time.

## REPORTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors of  
Sanpete Community Training Center, Inc.

I have audited the financial statements of Sanpete Community Training Center, Inc. (a nonprofit organization) as of and for the year ended June 30, 2009, and have issued my report thereon dated November 4, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Sanpete Community Training Center, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, I identified certain deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control. I consider the deficiencies described below to be significant deficiencies in internal control over financial reporting.

First, in order to make the financial reports generated by the accounting system as accurate as possible, the Organization should record a monthly amount for depreciation and accumulated depreciation. This should be based on financial statement straight-line depreciation and not the depreciation used for income tax filings.

Second, revenue should be recorded monthly in the accounting records by contact or billing type i.e. DSPD; County Mental Health, School District; Rehabilitation; and Private pay. Currently all revenue is being recorded to one account. Once this is done the monthly results should be compared to original billing information used for inputting and any discrepancies should be reconciled and corrected if necessary

Third, accounts payable should be monitored to insure that proper balances are recorded at month end and that bills are always recorded in the system so that when payment is made that it is netted properly in accounts payables to produce a zero results. During the year some payments were recorded to accounts payable with an offset to cash without the initial inputting of the bill to accounts payable with the offset to expense. This generated a material amount of debit balances in accounts payable at year end when payment was made.

Fourth, when designated funds in unrestricted net assets are used and the fund is terminated, the balance in the accounting records should be zeroed out.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, I believe that none of the significant deficiencies described above is a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sanpete Community Training Center, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

I noted certain matters that I have reported to management of Sanpete Community Training Center in a separate letter dated November 4, 2009.

Sanpete Community Training Center, Inc.'s response to the above describe significant deficiencies is outlined in an accompanying letter. I did not audit Sanpete Community Training Center, Inc.'s response, and accordingly, I express no opinion on it.

This report is intended solely for the information and use of the audit committee, management, Board of Directors and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

David T. Thomson, P.C.

Salt Lake City, Utah  
November 4, 2009

David T.

Thomson P.C.

Certified Public Accountant

**INDEPENDENT AUDITOR'S REPORT ON STATE LEGAL COMPLIANCE**

Board of Directors of  
Sanpete Community Training Center, Inc.

I have audited the financial statements of Sanpete Community Training Center, Inc., a nonprofit corporation, for the year ended June 30, 2009, and have issued my report thereon dated November 4, 2009. As part of my audit, I have audited Sanpete Community Training Center, Inc.'s compliance with the requirements of the provider contract determined to be a major State assistance program as required by the State of Utah legal Compliance Audit Guide for the year ended June 30, 2009. Sanpete Community Training Center, Inc. received the following major State assistance program from the State of Utah:

State of Utah DHS/DSPD Contract #A00583 to provide Community Supported Living, Chore Services, Homemaker Services, Day Supports to include Structured Day Programs, and Supported Employment. These services are to be provided to people eligible for a Home and Community Based Waiver for Individuals 18 Years and older with Acquired Brain Injury or Developmental Disabilities / Mental Retardation.

The management of Sanpete Community Training Center, Inc. is responsible for its compliance with the compliance requirements identified above. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Sanpete Community Training Center, Inc.'s compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

The results of my audit procedures disclosed no instances of noncompliance with the requirements referred to above.

In my opinion, Sanpete Community Training Center, Inc. complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; and special tests and provisions that are applicable to its major State assistance program for the year ended June 30, 2009.

This report is intended solely for the information and use of management of the Sanpete Community Training Center, Inc. and is not intended to be and should not be used by anyone other than the specified party. However, the report is a matter of public record and its distribution is not limited.

*David T. Thomson, P.C.*

Salt Lake City, Utah  
November 4, 2009

## **SUPPORTING SCHEDULES**



SANPETE COMMUNITY TRAINING CENTER, INC.  
SCHEDULE OF FAMILY SUPPORT AND SUPPORTED EMPLOYMENT PROGRAMS

Year Ended June 30, 2009

	Family Support			Supported Employment					Total
	Family Support 06	Mental Health 08	Day Training 09	So. Sanpete Sch. District 02	Supported Employment 03	No. Sanpete Sch. District 04	Rehab 05	Private Pay 10	
Salaries	\$ 108,515	\$ 21,340	\$ 49,938	\$ 16,735	\$ 84,215	\$ 19,691	\$ 5,466	\$ 1,847	\$ 127,954
Employment benefits	6,339	1,888	4,569	1,448	5,251	1,678	941	-	9,318
Payroll taxes	8,396	1,764	3,816	1,353	6,533	1,476	420	66	9,848
Retirement expense	2,993	489	2,006	1,625	2,347	1,057	-	-	5,029
Professional fees	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Occupancy expense	8,625	2,608	2,884	1,300	4,757	1,771	588	110	8,526
Equipment maintenance	8,137	1,135	3,064	1,264	5,065	1,375	1,267	290	9,261
Telephone	2,182	773	984	444	1,621	860	-	-	2,925
Supplies	5,394	1,312	1,371	200	1,497	256	-	155	2,108
Office expenses	-	-	-	-	-	-	-	-	-
Conference and training	427	189	148	93	130	94	-	-	317
Travel and transportation	22,117	3,816	7,850	4,038	12,828	6,282	1,556	-	24,704
Miscellaneous	-	-	-	-	-	-	-	-	-
Total expenses	\$ 173,125	\$ 35,314	\$ 76,610	\$ 28,500	\$ 124,244	\$ 34,540	\$ 10,238	\$ 2,468	\$ 199,990

SCHEDULE II

SANPETE COMMUNITY TRAINING CENTER, INC.  
 SCHEDULE OF FAMILY SUPPORT AND SUPPORTED EMPLOYMENT PROGRAMS  
 Year Ended June 30, 2008

	Family Support			Supported Employment					Total
	Family Support 06	Mental Health 08	Day Training 09	So. Sanpete Sch. District 02	Supported Employment 03	No. Sanpete Sch. District 04	Rehab 05	Private Pay 10	
Salaries	\$ 114,489	\$ 16,230	\$ 39,878	\$ 12,006	\$ 65,144	\$ 13,072	\$ 12,053	\$ 4,990	\$ 107,265
Employment benefits	11,241	1,264	6,244	2,591	5,112	3,435	2,212	1,649	14,989
Payroll taxes	7,318	1,267	3,063	894	4,785	1,071	974	328	8,052
Retirement expense	3,813	889	2,156	1,569	1,453	2,256	81	356	5,715
Professional fees	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Occupancy expense	3,659	758	1,717	636	2,220	816	685	547	4,904
Equipment maintenance	7,566	987	2,622	1,007	4,116	996	1,113	277	7,509
Telephone	1,895	411	1,295	493	824	813	386	103	2,619
Supplies	4,384	534	798	334	646	717	54	30	1,781
Office expenses	-	-	-	-	-	-	-	-	-
Conference and training	709	193	354	188	236	115	76	39	654
Travel and transportation	20,573	3,891	7,978	4,600	10,456	5,499	2,176	1,726	24,457
Miscellaneous	-	-	-	-	-	-	-	-	-
Total expenses	\$ 175,647	\$ 26,424	\$ 66,105	\$ 24,308	\$ 94,992	\$ 28,790	\$ 19,810	\$ 10,045	\$ 177,945